

this state, and from the result thus obtained they shall deduct the value of all real estate, structures, machinery, fixtures and appliances owned by such sleeping-car company within this state and subject to taxation in the county where located; the remainder shall be taken as the value of the property of such sleeping-car company within this state for the purpose of assessment and taxation. And the secretary of the railroad commission shall thereupon notify by registered letter the officer attesting such report of the amount assessed against it, and such sleeping-car company shall have thirty days within which to appear and make objections, if any it shall have, to said assessment. If no objections be made within said thirty days, the amount shall be certified to the state treasurer, who shall thereupon send by registered letter to the officer attesting such report a bill for the state taxes upon said assessment, and such sleeping car company shall have thirty days within which to pay said taxes. And the secretary of the railroad commission shall certify to the county commissioners of the several counties through which such cars are used, the value of the property of such sleeping-car company within such county in the proportion that the number of miles of railroad over which such cars are used in said county bears to the number of miles of railroad over which such cars are used within the state, together with the name and post-office address of the officer attesting such report of such sleeping-car company, with the information that tax bills, when assessed, are to be sent him by mail, and such value so certified shall be assessed and taxed the same as other property within said county. And when the assessment shall have been made in such county the sheriff or county tax collector shall send to the address given by the secretary of the railroad commission to the county commissioners, by registered mail, a bill for the total amount of all taxes due to such county, and such sheriff or county tax collector shall add to such tax bills the postage and registration fee, and such sleeping car company shall have sixty days thereafter within which to pay said taxes; and upon failure or [of] and refusal to do so, such taxes shall be collected the same as other delinquent taxes are, together with a penalty of fifty per cent added thereto and costs of collection.

SEC. 47. Every person, firm or corporation owning refrigerator or freight cars operated over or leased to any railroad company in this state or operating in this state, shall be taxed in the same manner as is provided in section forty-six for the taxation of sleeping car companies, and the manner provided in that section for the assessment of the value of sleeping car companies and the collection of the tax thereon shall be followed in assessing and collecting the tax on the refrigerator and freight cars taxed under this section.

Officer attesting report shall be notified of assessment.

Shall have 30 days within which to make objection.

Shall have 30 days within which to pay taxes.
Secretary of railroad commission shall certify to county commissioners of counties through which cars run value of property.

Company, etc., shall have 60 days within which to pay county tax.
On failure or refusal to pay taxes, how collected.
Penalty.

Corporations, etc., owning refrigerator cars, etc.

Taxed in same manner as sleeping-car companies.